EXCISE DEPARTMENT

NOTICE OF SALE OF EXCISE AND OPIUM PRIVILEGES.

Notification No. R. Dis. 42-21, dated 10th March 1922.

Notice is hereby given that the exclusive privilege of selling, during the twelve months beginning from 1st July 1922 and ending with 30th June 1923, country liquors, intoxicating drugs, and opium in the several shops licensed for the purpose and situated in the several taluks of the Mysore State will be put up to public auction by Deputy Commissioners or Revenue Assistant Commissioners or other officers specially empowered by the Deputy Commissioners of the Districts concerned for the purpose; on the dates and at the Taluk or Sub-Taluk Head-quarter places mentioned in the schedule annexed, subject to the conditions hereinafter set forth :—

Note.—If the sales are not completed on the dates fixed they will be continued on the next following days, close holidays excepted.

The date toddy shops of Mudgere, Tarikere, Chikmagalur and Chikballapur Taluks which have been sold on a triennial lease beginning from 1st July 1921 and ending with 30th June 1924 will not be put up to auction.

2. A complete list of all the shops for which licenses will be granted and a copy of the general and special conditions applicable to all vend licenses under the Excise and Opium laws as prescribed by Government in their Notification No. 9208—Ex. 14-18-9, dated 13th February 1920, as amended up-to-date and published in the *Mysore Gazette*, are available for the information of intending bidders in the Range and Taluk Offices.

CONDITION OF AUCTION SALE.

I A deposit must be made by each bidder previous to bidding and will be received *by the selling officer on the day of sale.* A deposit of Rs. 50 will ordinarily be required from any person wishing to bid for any important shop or any large number of shops. This will be reduced to Rs. 20 in the case of bidders for not more than two or three shops of an aggregate monthly value of Rs. 50 or less and to Rs. 5 in the case of bidders for single small shops. In the case of shops whose average monthly rental is very small, the selling officer may fix such other reasonable amount as he may deem fit.

II The shops will be put up to auction in the order in which they are notified in the schedule unless the selling officer sees reason to change that order. Upset prices will be fixed at the discretion of the selling officer. The rentals and the consumption of the previous three years will be notified for the information of bidders.

Note 1.—The privilege of vending toddy in any coffee estate or kan may be sold to the planter or kan-holder for any fixed amount not less than Rs. 36 per shop per annum.

Note 2.—Toddy shops in alienated villages whose claims to the Excise revenue from toddy have been recognized or have not yet been settled shall invariably be sold separately and the amounts connected therewith shall be shown in the accounts under a distinct head. Where Inam shops are sold along with Government shops, when the former cannot be conveniently disposed of individually the rental of Inam shops will be fixed *pro-rata* according as there is increase or decrease for Government shops.

III. Every shop should, as a rule, be sold independently. Grouping should be resorted to only under very exceptional circumstances limiting the number of shops so grouped strictly to the necessity of the occasion.

IV. No person will be allowed to bid for another unless he holds a power-of-attorney, from him.

V. No shops will be knocked down in the name of two or more persons unless they represent a duly recognised company or firm by means of a power-of-attorney. The selling officer shall refuse to register as a purchaser any one in whose name the bidding has not proceeded.

VI The officer conducting the sale may, at his discretion, refuse to accept the bid of any person on the ground that it is too low or that he has been convicted by a Criminal Court or has previously been guilty of such a breach of the conditions of a license or of a contract under the Excise Regulation or Opium Act, as to render him undesirable as a holder of a license or on the ground that he is

insolvent or in arrears to Government or to prevent arrangements to the detriment of Government interests or for any other valid reason. He may also refuse any bid which he may consider to be purely speculative after recording his reasons for doing so. Village officers will not be allowed to bid for or to have any pecuniary interest in shops for the sale of intoxicants within the limits of their villages.

VII. The shops will be knocked down to the highest bidder, but the sale will be subject to formal confirmation by the Deputy Commissioner, who shall be at liberty to accept or reject any bid at his discretion. Such formal confirmaiton will be tantamount to an acceptance of the bid unless revised by the Government on the advice of the Excise Commissioner for special reasons and will be necessary whether the sale be held by the Deputy Commissioner himself or by any officer appointed by him.

VIII. In cases of dispute at the time of auction, the selling officer's decision shall be final; and if for any reason the highest bid is rejected, the next highest shall be taken or the shop resold at his discretion.

IX. Shops remaining unsold at the first auction shall ordinarily be disposed of by re-auction or by tender or otherwise at the discretion of the Deputy Commissioner later on.

X. At the close of each day's sale, the deposits made by the unsuccessful bidders will be returned to them. As the auction proceeds, each person whose bid is accepted shall at once, if so required by the selling officer, or otherwise at the close of the day's sale, make a further deposit* which together with the initial deposit made under condition I, will make up one month's khist for each shop. In the case of a foreigner, the initial deposit together with the further deposit will be equal to two months' *khist*, and in the case of a Bagani toddy shop, to four months' *khist*. Should he fail to do so, the deposit made by him under condition I will be forfeited and the shops will be put up again immediately to auction by the selling officer on the above conditions or otherwise disposed of by the Deputy Commissioner, and the defaulter will be debarred from bidding again for the same or for any other shop. Successful bidders shall be granted proper receipts for the amount deposited by them.

XI. Persons to whom shops have been knocked down and who have made deposits as provided in conditions I and X shall leave their address with the selling officer, in order that the confirmation of the sale may be communicated to that address by a notice, and they shall also deposit* such further sum as with the former deposits will make up two months' rent. Such deposit should be paid into Taluk Treasury within seven days from the date of communication of the notice of the Deputy Commissioner's acceptance of the bid by its presentation to themselves or to any adult male member of their family at the place of the said address or by its despatch duly registered by post. They shall then *without unnecessary delay* execute the necessary engagements and take out licenses on the conditions hereinafter set forth. In the case of the purchaser's death after signing the agreement, it will be binding on his heirs and assigns.

XII. If, on enquiry subsequent to sale, the purchaser shall be found to be of doubtful solvency or a foreigner having no sufficient property in the Mysore State he may be required either to deposit twice the sum prescribed in condition XI *supra* or to get a surety, or sureties, residents of and possessing sufficient property in the Mysore State, to execute a security bond for the due payment of all moneys that may become due by him under the terms of the contract. The bond shall be stamped (Article 32 of Schedule I of the Mysore Stamp Regulation, II of 1900) and also registered at the expense of the purchaser, if the amount secured exceeds Rs. 1,000.

XIII. As soon as the sales are over, the sale conducting officer shall forward a list of successful bidders with his remarks to the Deputy Commissioner for confirmation of the sales.

XIV. On the failure of any person to make deposit under condition XI or to comply with the requisition under condition XII *supra* or to execute engagements and take out licenses as aforesaid, the deposits already made shall be forfeited and the shop promptly be resold or otherwise disposed of at the discretion of the Deputy Commissioner.

XV. Re-sales effected under condition XIV will be at the risk of the defaulting bidder who will forfeit all gain, and, in the event of loss, will be required to make good the deficiency between the total amount payable for the whole period,

*Deposits may be in cash or other approved security.

XVIII. (1) Power is reserved to the Deputy Commissioner, Shimoga District, to open with the approval of the Excise Commissioner, arrack shops in centres of illicit distillation where arrack will be sold at not less than the minimum retail rate of 2annas 4 pies per dram under special conditions to be specified later on.

(2) In the Bangalore city, the working hours of liquor shops (other than toddy shops) should be from 11 A.M. to 8 P.M. No arrack, Foreign Liquor or Beer shop shall be opened before 9-30 A.M. in other places and no other kind of shop before sunrise and no depot or shop shall be kept open on any plea after 8 P.M.

XIX. Special attention is invited to the rules regulating the sales of excise privileges embodied in Government Notification No. R. 9208—Ex. 14-18-9, dated 13th February 1920, as amended by the marginally noted notifications and published in the *Mysore Gazette*.

1. No. R. 3011—Ex. 102-19-2, dated 31st August 1920.
2. No. R. 5197—Ex. 59-20-3, dated 15th October 1920, published in the *Mysore Gazette*, dated 28th October 1920.
3. No. R. 3972—Ex. 83-20-5, dated 12th February 1921, published in the *Mysore Gazette* dated 17th February 1921.
4. No. R. 10504—Ex. 90-20-5, dated 22nd March 1921, published in the *Mysore Gazette*, dated 24th March 1921.
5. R. 209—Ex. 105-20-2, dated 13th July 1921, published in the *Mysore Gazette* dated 21st July 1921.

SCHEDULE.

Date of sales for 1922-23.

District	Taluk	Date	District	Taluk	Date
Bangalore	Bangalore Taluk and City.	10-4-1922, Monday	Kadur ..	Kadur ..	17-4-1922, Monday
	Anekal ..	15-4-1922, Saturday		Tarikere ..	19-4-1922, Wednesday
	Kankanhalli ..	19-4-1922, Wednesday		N. Rajapura ..	21-4-1922, Friday
	Channapatana ..	21-4-1922, Friday		Koppa ..	24-4-1922, Monday
	Magadi ..	25-4-1922, Tuesday		Sringeri ..	26-4-1922, Wednesday
	Nelamangala ..	29-4-1922, Saturday		Mudigere ..	29-4-1922, Saturday
	Doddaballapur ..	4-5-1922, Thursday		Chikmangalur ..	3-5-1922, Wednesday
	Devanhalli ..	9-5-1922, Tuesday	Chitaldrug	Chitaldrug ..	18-4-1922, Tuesday
	Hoskote ..	16-5-1922, Tuesday		Hiriyur ..	20-4-1922, Thursday
Kolar ..	Bowringpet ..	11-4-1922, Tuesday		Hosdurga ..	24-4-1922, Monday
	Goribidnur ..	15-4-1922, Saturday		Holalkere ..	26-4-1922, Wednesday
	Bagepalli ..	19-4-1922, Wednesday		Davangere ..	28-4-1922, Friday
	Chikballapur ..	22-4-1922, Saturday		Jagalur ..	1-5-1922, Monday
	Sidlaghatta ..	24-4-1922, Monday		Challakere ..	3-5-1922, Wednesday
	Chintamani ..	27-4-1922, Thursday		Molakalmuru ..	6-5-1922, Saturday
	Srinivasapur ..	1-5-1922, Monday	Hasan ..	Hassan ..	20-4-1922, Thursday
	Mulbagal ..	4-5-1922, Thursday		Channarayapatna ..	22-4-1922, Saturday
	Kolar ..	8-5-1922, Monday		Arsikere ..	25-4-1922, Tuesday
	Malur ..	11-5-1922, Thursday		Belur ..	27-4-1922, Thursday
Tumkur..	Tumkur ..	17-4-1922, Monday		Saklespur ..	29-4-1922, Saturday
	Kunigal ..	21-4-1922, Friday		Arkalgud ..	3-5-1922, Wednesday
	Gubbi ..	26-4-1922, Tuesday		Hole-Narsipur ..	5-5-1922, Friday
	Tiptur ..	28-4-1922, Friday	Mysore ..	Mysore ..	19-4-1922, Wednesday
	Chiknayakanhalli ..	3-5-1922, Wednesday		Heggaddevankote ..	21-4-1922, Friday
	Sira ..	9-5-1922, Tuesday		Gundlupet ..	24-4-1922, Monday
	Maddagiri ..	15-5-1922, Monday		Chamrajnagar ..	26-4-1922, Wednesday
	Pavagada ..	22-5-1922, Monday		Yelandur ..	28-4-1922, Friday
Shimoga..	Shimoga ..	18-4-1922, Tuesday		Nanjangud ..	1-5-1922, Monday
	Channagiri ..	21-4-1922, Friday		T. Narsipur ..	3-5-1922, Wednesday
	Honnali ..	25-4-1922, Tuesday		Malvalli ..	5-5-22 Friday
	Tirthahalli ..	29-4-1922, Saturday		Mandya ..	9-5-22 Tuesday
	Nagar ..	4-5-1922, Thursday		Nagamangala ..	11-5-1922, Thursday
	Sagar ..	6-5-1922, Saturday		Krishnarajpete ..	13-5-1922, Saturday
	Sorab ..	9-5-1922, Tuesday		Seringpatam ..	15-5-1922, Monday
	Shikarpur ..	12-5-1922, Friday		Hunsur ..	18-5-1922, Thursday
				Yedatore ..	20-5-1922, Saturday

Sales will be held in respective Taluk Cutcherries.

K. CHANDY,
Excise Commissioner.

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under the terms of the original sale and the total amount payable by the successful bidder at the re-sale. In the latter case, the forfeited deposits will be deducted from the loss arising from the re-sale and the remainder, if any, will be recoverable from the defaulter in the same manner as if it were an arrear of land revenue. Should however, the forfeited deposits be greater than the loss by re-sale the whole of such deposits will be credited to Government. The defaulting bidder will be similarly liable if the privilege is disposed of otherwise than by re-sale and such disposal results in loss to Government as compared with the original sale.

XVI. The deposit referred to in condition XI or condition XII as the case may be, will be taken as security for the due performance of the conditions of the license. It may be credited towards the shop-rent due by the licensees for the last months of the lease provided sufficient security is given by them for meeting any further demands (such as fines, etc.), that may be made during the lease.

XVII. The purchaser shall adhere to all the provisions of the Excise and Opium laws which are in force or which may come into force and of the rules which have been or may from time to time be framed either by Government or by the Excise Commissioner or by any competent authority.

The rates of duty, etc., on the several kinds of exciseable articles are as follows:—

Particulars	Duty	Price	Retail selling price
1. Arrack 35° U. P. per gallon ..	Rs. a. p. (a) 3 3 0 (b) 3 3 0	Rs. a. p. 1 4 0 1 4 0	Not lower than a minimum Rs. a. p. of (a) 0 3 4 per dram. (b) 0 2 4 do
			Minimum Retail Rate.
		In Qts. / In Pts.	Per Qt. / Per Pints.
		Rs. a. p. / Rs. a. p.	Rs. a. p. / Rs. a. p.
2. Jaggery spirit 35° U. P. per gallon ..	6 8 0	4 8 4 / 4 14 3	2 0 0 / 1 0 0
3. Brandy 20 U. P. per gallon ..	8 0 0	5 5 0 / 5 15 0	2 12 0 / 1 6 0
4. Whisky 20 U. P. per gallon ..	8 0 3	5 4 0 / 5 14 0	2 12 0 / 1 6 0
5. Gin 20 U. P. per gallon ..	8 0 0	5 2 0 / 5 12 0	2 12 0 / 1 6 0
6. Rum 20 U. P. per gallon ..	8 0 0	5 0 0 / 5 10 0	2 12 0 / 1 6 0
7. Milk Punch 15 U. P. per gallon ..	5 0 0	3 6 0 / 4 0 0	2 12 0 / 1 6 0
8. Country Beer per gallon ..	0 3 6		Not lower than a minimum
9. Ganja (per seer of 80 tolas) ..	20 0 0	1 8 0	of 10 annas per tola.
10. Opium do ..		Issue price Rs. 63 0 0	Not lower than a minimum
11. Rates of Toddy tax for trees.	Rs. a. p.	..	of Rs. 1 4 0 per tola.
1. Date	2 8 0		
2. *Cocoanut	8 0	*(c)	
3. Palmyra	4 0 0	for	
4. Bagani	2 4 0	half	
5. Dadasi	1 0 0	year	

(a) For the Cities of Bangalore and Mysore and Bowringpet Taluk.

(b) In other places.

(c). From 1st July or any subsequent date to 31st December 1922 following and from 1st January 1923 or any subsequent date to 30th June 1923.

Note —

(1) The rates of Railway cess and items on which the Railway cess is levied, as contemplated in clause III (27) of the Notification No. 9208—Ex. 14-18-9, dated 13th February 1920, are as follows: —

Kind	*Items*	*Districts*	*Rates per rupee.* Rs. a. p.
Toddy	Tree tax, tree rent and shop rent	Tumkur	...
		Mysore	0 0 3
		Shimoga	0 0 3
Special Liquor Arrack, Ganja, Majum and Beer	Duty	Chitaldrug ... ... Kolar ... ... Kadur	0 0 6

(2) The maximum quantity of exciseable articles that can be possessed or permitted to be removed by any person at any one time from any licensed premises without a valid permit as contemplated in clause III (21) of the said notification is limited to—

(1) Arrack and other country spirits, one reputed quart.
(2) Toddy, four imperial quarts.
(3) Ganja four tolas.
(4) Opium, one tola.
(5) Foreign liquor, two gallons